STATE OF NEW YORK

10158

IN ASSEMBLY

February 12, 2026

Introduced by M. of A. P. CARROLL -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to extending limitations on the shift between classes of taxable property in the town of Clarkstown, county of Rockland

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subparagraph (xx) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as amended by chapter 190 of the laws of 2025, is amended to read as follows:

(xx) Notwithstanding any other provision of law, in an approved assessing unit in the town of Clarkstown, county of Rockland and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand seventeen--two thousand eighteen, two thousand eighteen--two thousand nineteen, two thousand nineteen--two thousand twenty, two thousand twenty--two thousand twenty-one, two thousand twenty-one--two thousand twenty-two, two thousand twenty-two--two thousand twenty-three, the two thousand twenty-three--two thousand twenty-four, two thousand twenty-four--two thousand twenty-five, [~~and~~] two thousand twenty-five--two thousand twenty-six**, and two thousand twenty-six--two thousand twenty-seven** assessment rolls, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year, by more than one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

§ 2. This act shall take effect immediately.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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